

10477

**Acadiana Safety Association, Inc.**

**Financial Statements and  
Accountants' Compilation Report**

**December 31, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **MAR 07 2012**



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Accountants' Compilation Report

25 Years  
1987-2012

Acadiana Safety Association, Inc.  
Lafayette, LA 70505

We have compiled the accompanying statements of financial position for Acadiana Safety Association, Inc. (A Non Profit Organization) as of December 31, 2011 and December 31, 2010, and the related statements of support, revenue and expenses for the three months and twelve months ended December 31, 2011 and the accompanying supplementary information contained in schedule A, B and C, which are presented only for supplementary analysis purposes. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary schedules are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements and the supplementary schedules in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and the supplementary schedules.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements and supplementary schedules without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplementary schedules. During our compilation, we did become aware of a departure from accounting principles generally accepted in the United States of America except for that which is described in the following paragraphs.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Acadiana Safety Association, Inc. is not capitalizing the acquisition of property and equipment, not recording the change in fair market value of investments on the Statements of Support, Revenue and Expenses, and not recording the principal payments of debt to the liability accounts in 2011. As a result, property and equipment are expensed when purchased and are not being depreciated over their estimated lives, the change in investments is recorded as a change in net assets directly on the Statements of Financial Position, and the principal payments of debt are expensed when paid, all of which are not considered a generally accepted modification of the accrual basis of accounting. The effect of these departures from the accrual basis of accounting on the accompanying 2011 financial statements has not been determined.

We are not independent with respect to Acadiana Safety Association, Inc..

*Arsement, Redd & Morella*

Arsement, Redd & Morella, LLC

February 16, 2012

**Acadiana Safety Association, Inc.**  
**Statements of Financial Position**  
As of December 31, 2011 and 2010

**ASSETS**

	<u>DEC 31, 2011</u>	<u>DEC 31, 2010</u>
<b>CURRENT ASSETS</b>		
<b>CHECKING/SAVINGS</b>		
IberiaBank Operating	\$ 13,364	\$ 10,900
Petty Cash	200	200
Cash Drawer	<u>50</u>	<u>50</u>
<b>Total Checking/Savings</b>	13,614	11,150
<b>ACCOUNTS RECEIVABLE</b>		
Accounts Receivable	<u>10,102</u>	<u>11,712</u>
<b>Total Accounts Receivable</b>	10,102	11,712
<b>OTHER CURRENT ASSETS</b>		
SmithBarney Investment	36,343	58,323
SmithBarney Capital Outlay	<u>755</u>	<u>850</u>
<b>Total Other Current Assets</b>	<u>37,098</u>	<u>59,173</u>
<b>Total Current Assets</b>	60,814	82,034
<b>FIXED ASSETS</b>		
Leasehold Improvements	9,679	9,679
Driver's Education Autos	73,264	73,264
Equipment	103,723	103,723
Furniture & Fixtures	10,291	10,291
Accumulated Depreciation	<u>(183,980)</u>	<u>(179,544)</u>
<b>Net Fixed Assets</b>	12,976	17,412
<b>OTHER ASSETS</b>		
Software	4,532	4,532
Accumulated Amortization	<u>(4,484)</u>	<u>(4,388)</u>
<b>Net Other Assets</b>	48	144
<b>TOTAL ASSETS</b>	<u>\$ 73,838</u>	<u>\$ 99,591</u>

**Acadiana Safety Association, Inc.**  
**Statements of Financial Position**  
As of December 31, 2011 and 2010

**LIABILITIES AND NET ASSETS**

	<u>DEC 31, 2011</u>	<u>DEC 31, 2010</u>
<b>CURRENT LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
Accounts Payable	6,712	4,302
<b>Total Accounts Payable</b>	<u>6,712</u>	<u>4,302</u>
<b>OTHER CURRENT LIABILITIES</b>		
Video Grant	4,314	4,314
ConocoPhillips Grant	5,921	5,921
Sales Tax Payable	-	33
Payroll Liabilities	58	(327)
State Tax Withheld	636	747
<b>Total Other Current Liabilities</b>	<u>10,928</u>	<u>10,688</u>
<b>Total Current Liabilities</b>	17,640	14,990
<b>LONG-TERM LIABILITIES</b>		
Note Payable 07 Jeep	4,706	7,988
<b>Total Long -Term Liabilities</b>	<u>4,706</u>	<u>7,988</u>
<b>TOTAL LIABILITIES</b>	22,346	22,978
<b>NET ASSETS</b>		
Unrealized Holding Gains/Losses	(453)	1,535
Prior Year Fund Balance	73,826	88,387
Net Income	(21,881)	(13,309)
<b>TOTAL NET ASSETS</b>	51,492	76,613
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 73,838</u>	<u>\$ 99,591</u>

**Acadiana Safety Association, Inc.**  
**Statements of Support, Revenue and Expenses**  
For the Three Months and Twelve Months Ended December 31, 2011

	<u>Oct - Dec 2011</u>	<u>Jan - Dec 2011</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Medic Distributor Income	26	998
Membership Dues	10,625	38,640
Mileage Income	19	950
Miscellaneous Income	15	315
Other Grants	-	2,500
Room Rental	-	830
Safe Kids Income	880	3,180
Sale of Products - Non NSC	-	314
Training Classes	<u>52,803</u>	<u>233,091</u>
<b>Total Revenue</b>	<b>64,368</b>	<b>280,817</b>
<b>Cost of Goods Sold</b>		
<b>Driver's Education Vehicle</b>		
Vehicle Acquisition	947	3,501
Vehicle R&M	222	3,195
Gasoline	660	6,538
Auto Insurance	1,207	6,203
Licenses & Permits	<u>36</u>	<u>314</u>
<b>Total Driver's Education Vehicle</b>	<b>3,073</b>	<b>19,751</b>
Facility Costs	-	280
General Liability	(271)	(541)
Instructor Fees	20,486	90,452
Instructor Mileage	25	557
Medic Distributor Expense	371	3,765
Program Supplies	<u>1,044</u>	<u>4,201</u>
<b>Total Cost of Goods Sold</b>	<b><u>24,728</u></b>	<b><u>118,464</u></b>
<b>Gross Profit</b>	<b><u>39,640</u></b>	<b><u>162,353</u></b>

See Accountants' Compilation Report

**Acadiana Safety Association, Inc.**  
**Statements of Support, Revenue and Expenses**  
For the Three Months and Twelve Months Ended December 31, 2011

	<u>Oct - Dec 2011</u>	<u>Jan - Dec 2011</u>
<b>Operating Expenses</b>		
Penalties	-	0
Advertising	520	3,667
Accounting Fees	1,145	5,478
ASA Board Expenses	-	94
Awards	-	29
Dues and Subscriptions	170	430
Hospitality	54	533
Insurance		
Worker's Compensation Insurance	265	1,094
Professional Liability Insurance	-	953
General Liability and Property	2,601	12,010
<b>Total Insurance</b>	<u>2,866</u>	<u>14,057</u>
<b>Interest Expense</b>	94	813
<b>Occupancy</b>		
Rent	10,800	43,200
Repairs & Maintenance	844	4,262
<b>Total Occupancy</b>	<u>11,644</u>	<u>47,462</u>
<b>Office Expenses</b>		
Bank Service Charges	104	124
Color Printer Costs	-	1,381
Computer Expense	119	1,793
Copy Machine	-	899
Credit Card Fees	634	3,530
Licenses and Permits	7	17
Postage and Delivery	600	1,367
UPS	197	703
Supplies	628	2,131
<b>Total Office Expenses</b>	<u>2,289.66</u>	<u>11,945.19</u>
<b>Personnel Expenses</b>		
Education/Seminar	1,000	1,000
Employee Mileage	-	39
Payroll Taxes	1,682	7,178
Salaries	21,233	87,996
<b>Total Personnel Expenses</b>	<u>23,916</u>	<u>96,213</u>
<b>Telephone/Pager</b>		
Cell Phone	-	117
Telephone - LD	-	(1)
Telephone - Basic	-	937
Telephone/Pager - Other	711	2,154
<b>Total Telephone/Pager</b>	<u>711</u>	<u>3,207</u>
<b>Web Site/Internet Expense</b>	<u>342</u>	<u>1,478</u>
<b>Total Operating Expenses</b>	<u>43,751</u>	<u>185,408</u>
<b>Operating Income (Loss)</b>	(4,111)	(23,055)

See Accountants' Compilation Report

**Acadiana Safety Association, Inc.**  
**Statements of Support, Revenue and Expenses**  
For the Three Months and Twelve Months Ended December 31, 2011

	<u>Oct - Dec 2011</u>	<u>Jan - Dec 2011</u>
<b>Other Income/Expense</b>		
Other Income		
Vending Machine Income	108	810
Sale of Vehicle	750	750
Interest Income	-	9
Total Other Income	<u>858</u>	<u>1,569</u>
<b>Other Expense</b>		
Vending Machine Expense	-	395
Total Other Expense	<u>-</u>	<u>395</u>
<b>Net Other Income</b>	<u>858</u>	<u>1,174</u>
<b>Net Income (Loss)</b>	<u>\$ (3,253)</u>	<u>\$ (21,881)</u>

**Acadiana Safety Association, Inc.**  
**Statement of Support, Revenue Expenses**  
For the Twelve Months Ended December 31, 2011 and 2010

	<u>Jan - Dec 2011</u>	<u>Jan - Dec 2010</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Medic Distributor Income	998	4,428
Membership Dues	38,640	46,328
Mileage Income	950	1,623
Miscellaneous Income	315	330
Safety Breakfast Income/ Sponso	-	2,113
Other Grants	2,500	-
Room Rental	830	1,140
Safe Kids Income	3,180	3,860
Sale of Products - Non NSC	314	16
Training Classes	233,091	287,049
<b>Total Revenue</b>	<u>280,817</u>	<u>346,887</u>
<b>Cost of Goods Sold</b>		
Cost of Safety Breakfast	-	1,001
Driver's Education Vehicle	19,751	20,305
Facility Costs	280	1,190
Film Library	-	5
General liability	(541)	74
Instructor Fees	90,452	111,287
Instructor Mileage	557	1,252
Medic Distributor Expense	3,765	6,408
Program Supplies	4,201	3,456
<b>Total Cost of Goods Sold</b>	<u>118,464</u>	<u>144,977</u>
<b>Gross Profit</b>	162,353	201,910



**Acadiana Safety Association, Inc.**  
**Statement of Support, Revenue Expenses**  
For the Twelve Months Ended December 31, 2011 and 2010

	<u>Jan - Dec 2011</u>	<u>Jan - Dec 2010</u>
<b>Expense</b>		
Penalties	0	-
Advertising	3,667	5,147
Accounting Fees	5,478	6,240
ASA Board Expenses	94	205
Awards	29	-
Dues and Subscriptions	430	620
Hospitality	533	771
Insurance	14,057	13,897
Interest Expense	813	-
Meetings Expense	-	173
Occupancy	47,462	59,501
Office Expenses	11,945	14,127
Personnel Expenses	96,213	114,077
Taxes & Licenses	-	(125)
Telephone/Pager	3,207	3,991
Web Site/Internet Expense	1,478	899
<b>Total Expense</b>	<u>185,408</u>	<u>219,525</u>
 <b>Net Ordinary Income (Loss)</b>	 <u>(23,055)</u>	 <u>(17,615)</u>
 <b>Other Income/Expense</b>		
<b>Other Income</b>		
Realized Gains/Losses	-	600
Vending Machine Income	810	844
Sale of Vehicle	750	-
Interest Income	9	66
Other Income	-	3,599
<b>Total Other Income</b>	<u>1,569</u>	<u>5,109</u>
 <b>Other Expense</b>		
Vending Machine Expense	<u>395</u>	<u>804</u>
 <b>Total Other Expense</b>	 395	 804
 <b>Net Other Income</b>	 <u>1,174</u>	 <u>4,305</u>
 <b>Net Income</b>	 <u>(21,881)</u>	 <u>(13,309)</u>

See Accountants' Compilation Report  
Schedule A

**Acadiana Safety Association, Inc.**  
**Statement of Functional Expenses**  
For the Twelve Months Ended December 31, 2011

Ordinary Income/Expense Income	1st AID/CPR		3rd Party Tester		ADEP R (ADEP)		ADEP - Other (ADEP)		Total ADEP		AED	
Medic Distributor Income	\$	750	\$	-	\$	-	\$	-	\$	-	\$	106
Membership Dues	-	-	-	-	-	-	-	-	-	-	-	-
Mileage Income	512	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	180	-	-	-	-	-	-	-	-	-	-	-
Other Grants	-	-	-	-	-	-	-	-	-	-	-	-
Room Rental	-	-	-	-	-	-	-	-	-	-	-	-
Safe Kids Income	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Products - Non NSC	-	-	-	-	-	-	-	-	-	-	-	-
Training Classes	15,657	3,100	15,410	16,360	31,770	2,115	-	-	-	-	-	-
Total Income	17,099	3,100	15,410	16,360	31,770	2,221	-	-	-	-	-	-
Cost of Goods Sold												
Driver's Education Vehicle	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Acquisition	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle RAM	-	-	-	-	-	-	-	-	-	-	-	-
Gasoline	-	-	-	-	-	-	-	-	-	-	-	-
Auto Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-
Total Driver's Education Vehicle	-	-	-	-	-	-	-	-	-	-	-	-
Facility Costs	-	-	-	-	-	-	-	-	-	-	-	-
General Liability	-	-	-	-	-	-	-	-	-	-	-	-
Instructor Fees	8,585	840	4,025	7,150	11,175	-	-	-	-	-	-	-
Instructor Mileage	328	-	-	-	-	-	-	-	-	-	-	-
Medic Distributor Expense	1,974	-	-	-	-	1,277	-	-	-	-	-	-
Program Supplies	117	-	-	134	134	-	-	-	-	-	-	-
Total COGS	11,004	840	4,025	7,284	11,309	1,277	-	-	-	-	-	-
Gross Profit	\$	6,095	\$	2,260	\$	11,385	\$	9,076	\$	20,461	\$	944

**Acadiana Safety Association, Inc.**  
**Statement of Functional Expenses**  
For the Twelve Months Ended December 31, 2011

Ordinary Income/Expense	Bloodborne	Confined Space	DDC	DIS	Drive 2 Survive	Driver's Ed
Income						
Medic Distributor Income	\$ 142	\$ -	\$ -	\$ -	\$ -	\$ -
Membership Dues	-	-	-	-	-	-
Mileage Income	-	-	201	-	-	-
Miscellaneous Income	-	-	15	-	-	-
Other Grants	-	-	-	-	-	-
Room Rental	-	-	-	-	-	-
Safe Kids Income	-	-	-	-	-	-
Sale of Products - Non NSC	-	-	-	-	-	-
Training Classes	1,100	800	15,173	28,530	400	74,230
Total Income	1,242	800	15,389	28,530	400	74,230
Cost of Goods Sold						
Driver's Education Vehicle						
Vehicle Acquisition	-	-	-	-	-	3,789
Vehicle R&M	-	-	-	-	-	3,195
Gasoline	-	-	-	-	-	6,538
Auto Insurance	-	-	-	-	-	6,203
Licenses & Permits	-	-	-	-	-	314
Total Driver's Education Vehicle	-	-	-	-	-	20,039
Facility Costs	-	-	-	-	-	-
General Liability	-	-	-	-	-	-
Instructor Fees	-	350	4,465	9,125	-	36,134
Instructor Mileage	-	-	136	-	-	-
Medic Distributor Expense	518	-	-	-	-	-
Program Supplies	-	-	437	81	-	202
Total COGS	518	350	5,038	9,206	-	56,375
Gross Profit	\$ 724	\$ 450	\$ 10,351	\$ 19,324	\$ 400	\$ 17,855

**Acadiana Safety Association, Inc.**  
**Statement of Functional Expenses**  
For the Twelve Months Ended December 31, 2011

	<u>Forklift</u>	<u>Hazwoper</u>	<u>One on One Driving</u>	<u>OSHA Boot Camp</u>	<u>Prelicensing</u>	<u>Rules &amp; Regs</u>
Ordinary Income/Expense						
Income						
Medic Distributor Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership Dues	-	-	-	-	-	-
Mileage Income	177	-	-	-	-	-
Miscellaneous Income	90	-	-	-	-	-
Other Grants	-	-	-	-	-	-
Room Rental	-	-	-	-	-	-
Safe Kids Income	-	-	-	-	-	-
Sale of Products - Non NSC	314	-	-	-	-	-
Training Classes	6,002	2,950	5,075	760	31,070	715
Total Income	6,583	2,950	5,075	805	31,070	715
Cost of Goods Sold						
Driver's Education Vehicle						
Vehicle Acquisition	-	-	-	-	-	-
Vehicle RAM	-	-	-	-	-	-
Gasoline	-	-	-	-	-	-
Auto Insurance	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Total Driver's Education Vehicle	-	-	-	-	-	-
Facility Costs	-	-	-	-	-	-
General liability	-	-	-	-	-	-
Instructor Fees	2,585	1,475	3,155	410	8,225	700
Instructor Mileage	83	-	-	-	-	-
Medic Distributor Expense	-	-	-	-	-	-
Program Supplies	692	-	-	-	444	-
Total COGS	3,360	1,475	3,155	410	8,669	700
Gross Profit	\$ 3,223	\$ 1,475	\$ 1,920	\$ 395	\$ 22,401	\$ 15

**Acadiana Safety Association, Inc.**  
**Statement of Functional Expenses**  
For the Twelve Months Ended December 31, 2011

Ordinary Income/Expense	Safe Kids	SafeGulf	SafeLand	Safety Mfgs	Water Survival	Unclassified
Income						
Medic Distributor Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership Dues	-	-	-	-	-	38,640
Mileage Income	-	-	-	16	-	-
Miscellaneous Income	-	-	-	-	-	30
Other Grants	-	-	-	-	-	2,500
Room Rental	-	-	-	-	-	830
Safe Kids Income	3,180	-	-	-	-	-
Sale of Products - Non NSC	-	-	-	-	-	-
Training Classes	160	10,635	1,735	760	255	100
Total Income	3,340	10,635	1,735	776	255	42,100
Cost of Goods Sold						
Driver's Education Vehicle						
Vehicle Acquisition	-	-	-	-	-	(286)
Vehicle RAM	-	-	-	-	-	-
Gasoline	-	-	-	-	-	-
Auto Insurance	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Total Driver's Education Vehicle	-	-	-	-	-	(286)
Facility Costs	-	-	-	-	280	-
General Liability	-	-	-	-	-	(541)
Instructor Fees	-	2,894	109	50	-	175
Instructor Mileage	-	-	-	11	-	-
Medic Distributor Expense	-	-	-	-	-	(4)
Program Supplies	-	1,088	829	-	-	177
Total COGS	-	3,982	938	61	280	(481)
Gross Profit	\$ 3,340	\$ 6,653	\$ 797	\$ 715	\$ (25)	\$ 42,581

See Accountants' Compilation Report  
Schedule B

**Acadiana Safety Association, Inc.**  
**Statement of Functional Expenses**  
For the Twelve Months Ended December 31, 2011

	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>	
Income	
Medic Distributor Income	\$ 998
Membership Dues	38,640
Mileage Income	951
Miscellaneous Income	315
Other Grants	2,500
Room Rental	830
Safe Kids Income	3,180
Sale of Products - Non NSC	314
Training Classes	<u>233,092</u>
<b>Total Income</b>	<b>280,820</b>
<b>Cost of Goods Sold</b>	
Driver's Education Vehicle	
Vehicle Acquisition	3,501
Vehicle R&M	3,195
Gasoline	6,538
Auto Insurance	6,203
Licenses & Permits	<u>314</u>
<b>Total Driver's Education Vehicle</b>	<b>19,751</b>
<b>Facility Costs</b>	280
General Liability	(541)
Instructor Fees	90,452
Instructor Mileage	558
Medic Distributor Expense	3,765
Program Supplies	<u>4,201</u>
<b>Total COGS</b>	<b>118,466</b>
<b>Gross Profit</b>	<b><u>\$ 162,353</u></b>

**Acadiana Safety Association, Inc.**  
**Budget vs. Actual**  
For the Twelve Months Ended December 31, 2011

	<u>Jan - Dec 11</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Medic Distributor Income	998	10,666	(9,668)
Meetings and Special Programs	-	-	-
Membership Dues	38,640	45,468	(6,828)
Mileage Income	950	2,198	(1,248)
Miscellaneous Income	315	1,583	(1,268)
Safety Breakfast Income/ Sponso	-	3,494	(3,494)
Other Grants	2,500	-	2,500
Professional Development	-	-	-
Resource Center Donations	-	-	-
Room Rental	830	108	722
Safe Kids Income	3,180	4,453	(1,273)
Sale of Products - Non NSC	314	989	(675)
Sale of Products - NSC	-	-	-
Training Classes	233,091	350,795	(117,704)
United Way	-	-	-
Uncategorized Deposits	-	-	-
<b>Total Income</b>	<u>280,817</u>	<u>419,754</u>	<u>(138,937)</u>
<b>Cost of Goods Sold</b>			
Cost of Safety Breakfast	-	1,740	(1,740)
Cost of Products - Non NSC	-	125	(125)
DDC Coordinator	-	-	-
Driver's Education Vehicle			
Vehicle Acquisition	3,501	3,789	(288)
Vehicle R&M	3,195	2,088	1,107
Gasoline	6,538	4,952	1,586
Auto Insurance	6,203	5,865	338
Licenses & Permits	314	295	19
<b>Total Driver's Education Vehicle</b>	<u>19,751</u>	<u>16,989</u>	<u>2,762</u>
Facility Costs	280	3,150	(2,870)
Film Library	-	500	(500)
Franchise Fees	-	-	-
General Liability	(541)	74	(615)
Instructor Fees	90,452	121,414	(30,962)
Instructor Mileage	557	2,180	(1,623)
Medic Distributor Expense	3,765	11,975	(8,210)
Mtgs & Special Program Exp	-	100	(100)
New Instructor Certifications	-	100	(100)
Program Supplies	4,201	2,962	1,239
Safe Kids Expense	-	800	(800)
Sales Tax Expense	-	-	-
<b>Total COGS</b>	<u>118,464</u>	<u>162,109</u>	<u>(43,645)</u>
<b>Gross Profit</b>	<b>162,353</b>	<b>257,645</b>	<b>(95,292)</b>

See Accountants' Compilation Report  
Schedule C

**Acadiana Safety Association, Inc.**  
**Budget vs. Actual**  
For the Twelve Months Ended December 31, 2011

	<u>Jan - Dec 11</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Expense</b>			
Penalties	-		
Annual Banquet	-	500	(500)
Advertising	3,667	9,970	(6,303)
Accounting Fees	5,478	7,787	(2,309)
ASA Board Expenses	94	388	(294)
Awards	29	100	(71)
Capital Outlay	-	-	-
Donations	-	-	-
Dues and Subscriptions	430	555	(125)
Hospitality	533	800	(267)
Insurance			
Worker's Compensation Insuranc	1,094	1,997	(903)
Professional Liability Insuranc	953	1,200	(247)
General Liability and Property	12,010	11,979	31
Total Insurance	14,057	15,176	(1,119)
Interest Expense	813	468	345
Legal Fees	-	-	-
Meetings Expense			
Meals & Entertainment	-	100	(100)
Meeting Expense	-	150	(150)
Travel Expense	-	-	-
Total Meetings Expense	-	250	(250)
Miscellaneous	-	-	-
Occupancy			
Office Furniture	-	-	-
Rent	43,200	54,300	(11,100)
Repairs & Maintenance	4,262	6,000	(1,738)
Total Occupancy	47,462	60,300	(12,838)
Office Expenses			
Bank Service Charges	124	56	68
Color Printer Costs	1,381	830	551
Computer Expense	1,793	1,000	793
Copy Machine	899	150	749
Credit Card Fees	3,530	3,200	330
Licenses and Permits	17	-	17
New Technology	-	-	-
Outside Audit	-	-	-
Postage and Delivery	1,367	2,000	(633)
UPS	703	600	103
Software	-	1,000	(1,000)
Supplies	2,131	5,000	(2,869)
Total Office Expenses	11,945	13,836	(1,891)



**Acadiana Safety Association, Inc.**  
**Budget vs. Actual**  
For the Twelve Months Ended December 31, 2011

	<u>Jan - Dec 11</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Personnel Expenses</b>			
Dental Insurance	-	-	-
Education/Seminar	1,000	-	1,000
Employee Mileage	39	500	(461)
Health Insurance	-	1,500	(1,500)
Payroll Taxes	7,178	10,410	(3,232)
PT/Temp Employee	-	-	-
Salaries	87,996	131,000	(43,004)
<b>Total Personnel Expenses</b>	<u>96,213</u>	<u>143,410</u>	<u>(47,197)</u>
<b>Professional Fees</b>	-	-	-
<b>Taxes &amp; Licenses</b>	-	-	-
<b>Telephone/Pager</b>			
Cell Phone	117	350	(233)
Telephone - LD	(1)	-	(1)
Telephone - Basic	937	3,619	(2,682)
Telephone/Pager - Other	2,154	-	2,154
<b>Total Telephone/Pager</b>	<u>3,207</u>	<u>3,969</u>	<u>(762)</u>
<b>Web Site/Internet Expense</b>	<u>1,478</u>	<u>750</u>	<u>728</u>
<b>Total Expense</b>	<u>185,408</u>	<u>258,259</u>	<u>(72,851)</u>
<b>Net Ordinary Income</b>	(23,055)	(614)	(22,441)
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Fundraising	-	-	-
Dividends	-	100	(100)
Gain on Stock Sales	-	-	-
Gain on Sale of Assets	-	-	-
Realized Gains/Losses	-	-	-
<b>Grant Income</b>			
Laf Con Gov't Grant Income	-	-	-
Woman's Foundation Grant	-	-	-
<b>Total Grant Income</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Vending Machine Income</b>	810	943	(133)
<b>Over &amp; Short</b>	-	-	-
<b>Capital Gains/Losses</b>	-	100	(100)
<b>Sale of Vehicle</b>	750	-	750
<b>Interest Income</b>	9	150	(141)
<b>Other Income</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Income</b>	<u>1,569</u>	<u>1,293</u>	<u>276</u>

**Acadiana Safety Association, Inc.**  
**Budget vs. Actual**  
For the Twelve Months Ended December 31, 2011

	<u>Jan - Dec 11</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Other Expense</b>			
<b>Bonus expenses</b>			
Payroll taxes	-	-	-
Salaries	-	-	-
<b>Total Bonus expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Loss on Disposal of Assets</b>	-	-	-
<b>Amortization Expense</b>	-	-	-
<b>Depreciation Expense</b>	-	-	-
<b>Grant Expenses</b>			
Other Grant Expenses	-	-	-
ESA Prom Project	-	-	-
Lafayette Consolidated Gov't Gr	-	-	-
STM Prom Project	-	-	-
Woman's Foundation Grant Expens	-	-	-
<b>Total Grant Expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Vending Machine Expense</b>	395	679	(284)
<b>Total Other Expense</b>	<u>395</u>	<u>679</u>	<u>(284)</u>
 <b>Net Other Income</b>	<u>1,174</u>	<u>614</u>	<u>560</u>
 <b>Net Income</b>	<u>(21,881)</u>	<u>-</u>	<u>(21,881)</u>

**Affidavit and Revenue Certification**

Arcadiana Safety Association ENTITY NAME  
Lafayette Parish  
Lafayette (City), State

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

\*\*\*\*\*

Personally came and appeared before the undersigned authority, Marc Namias  
(officer name), who, duly sworn, deposes and says that the financial statements  
herewith given present fairly the financial position of Arcadiana Safety Association (entity name)  
as of December 31, 2011, and the results of operations for the year then ended, in accordance with the basis of  
accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, \_\_\_\_\_ (officer name), who, duly sworn, deposes and says that  
\_\_\_\_\_ (entity name) received \$50,000 or less in revenues and other sources  
for the year ended December 31, 2011, and accordingly, is not required to have an audit for the previously  
mentioned year.

  
Officer Signature

Sworn to and subscribed before me this 24<sup>TH</sup> day of FEBRUARY, 2012

  
NOTARY PUBLIC

GREG R. MIER BAR ROLL NO. 29561

\*\*\*\*\*

Officer's Name Marc NAMIAS  
Officer's Title Executive Director  
Address 1126 Coolidge Blvd., C. 4.  
Lafayette, Louisiana 70503-2364  
Ph/Fax/E-mail 337.234.4640 Marc@ArcadianaSafety.org